

UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

No. **98-3259**

H Enterprises International, Inc. *
and Subsidiaries, *

Appellant,

vs.

Commissioner of Internal Revenue, *

Appellee. *

Appeal from the United States
Tax Court

The petition for rehearing filed by the appellant has been
considered by the court and is denied.

(5193-010199)

October 8, 1999

Order Entered at the Direction of the Court:

Clerk, U.S. Court of Appeals, Eighth Circuit